PUBLIC HEALTH, LABOUR AND MUNICIPAL ADMINISTRATION SECRETARIAT.

NOTIFICATION.

Dated the 1st December 1965.

G. S. R. 754.—The following draft of the Mysore Municipalities (Appearance before Government Auditor and inspection of Books and vouchers by ratepayers) Rules, 1965, which the Government of Mysore proposes to make in exercise of the powers conferred by clause (h) of sub-section (2) of section 323 of the Mysore Municipalities Act, 1964, (Mysore Act No. 22 of 1964), is hereby published as required by sub-section (1) of the said section for the information of the persons likely to be affected thereby and notice is hereby given that the said draft will be taken into consideration on or after 2nd January 1966.

Any objection or suggestion which may be received from any person with respect to the aforesaid draft rules by the State Government before the date specified above will be considered by the Government. Objections and suggestions may be addressed to the Secretary to Government, Labour and Municipal Administration Department, Vidhana Soudha, Bangalore-1.

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MYSORE MUNICIPALITIES (APPEARANCE BEFORE GOVERNMENT AUDITOR AND INSPECTION OF BOOKS AND VOUCHERS BY RATEPAYERS) RULES, 1965.

1. Title.—These rules may be called the Mysore Municipalities (Appearance before Government Auditor and inspection of books and vouchers by ratepayers) Rules, 1965.

2. Definitions.—In these rules, unless the context otherwise requires,—

(*a*) 'Government auditor' means the auditor appointed by Government under sub-section (1) of

section 290 of the Mysore Municipalities Act, 1964.

(b) 'book' means and includes account registers, voucher, receipt book, minutes of proceedings and other documents which are subject to audit by the Government Auditor;

(c) 'rate-payer' means a person paying any tax other than a toll, a tax on vehicles, a tax on dogs, a special or general sanitary cess and a water rate.

3. Notice of commencement of audit.—The Municipal Commissioner or Chief Officer shall publish a notice indicating the date on which the Government auditor proposes to commence audit and the period during which the audit will be conducted; such notice shall ordinarily be published not less than one week before the date on which the Government Auditor proposes to commence audit.

4. Appearance of rate-payer before Government auditor.—Any rate-payer may appear before the Government auditor during office hours at the Municipal Office and inspect books and vouchers relating to municipal accounts in respect of which the Government auditor may conduct audit and take exception to items entered in the accounts or omitted therefrom, in accordance with these rules.

5. Intimation regarding date of appearance or inspection.—The rate-payer desiring to appear before the Government auditor to inspect books and vouchers shall give intimation in writing to the Government auditor in the Form appended to these rules at least three days before the date of such appearance or inspection.

6. Payment of fee and deposit.—(1) Every application under rule 5 shall be accompanied by a fee of five rupees in the case of a City Municipal Council and three rupees in the case of a Town Municipal Council for inspection of books not exceeding an hour in duration.

(2) If the time taken for inspection exceeds one hour an additional fee at half the rate of the original fee shall be payable for every additional hour or fraction thereof.

(3) The application shall also be accompanied by a deposit of ten rupees which shall be refunded when the books are returned in tact and without damage after inspection.

7. Inspection of Books and vouchers by rate payers.—(1) Subject to the provisions of rule 10, the Government auditor may, in consultation with the Municipal Commissioner or Chif Officer as the case may be, make available the books and vouchers desired for inspection by the ratepayer.

8. Conditions of inspection by rate payer.—(1) A rate-payer shall not be allowed to inspect any book or voucher except in the presence of the Government auditor or a responsible officer of the municipal council authorised by him and he shall not be permitted to take out any extract or copies from the books or vouchers allowed to be inspected.

(2) If during inspection the rate-payer causes or attempts to cause any damage or remove any document or tamper with any entry in the document further inspection shall be refused by the Government auditor or the Officer of the Municipal Council present at the inspection and the deposit shall also be liable to be forfeited.

(3) Any ratepayer who causes or attempts to cause any damage to a document or tampers with the same shall be liable on conviction to pay a fine which may extend to two hundred rupees.

9. Rate-payer may take exception to items in Municipal Accounts.—The ratepayer desiring to take exception to any item of receipt or expenditure entered in the municipal accounts or any omission therefrom shall do so by presenting a memo to the Government auditor setting out the particulars of his objection.

10. Refusal in certain circumstances.—(1) The Government auditor may in public interest and in consultation with the Municipal Commissioner or the Chief Officer as

the case may be, and for reasons to be recorded in writin refuse to make available any book or voucher to the rate-payer for inspection.

(2) A copy of the order passed under sub-rule (1) shall be served on the rate payer concerned.

(3) The rate payer aggrieved by an order under sub-rule (1) may, within three days from the date of communication of the order appeal, in the case of a city municipal council to the Commissioner and in the case of a town municipal council to the Deputy Commissioner.

(4) The Commissioner or the Deputy Commissioner shall within three days of the receipt of the appeal pass orders either directing that the request of the ratepayer be complied with or rejecting the request and such decision shall be final.

11. Fee and deposit to be refunded on rejection of the application.—Where an application for inspection is rejected the fee paid and the deposit made shall be refunded.

FORM

(*Rule 5*)

Application for inspection of books and vouchers by rate payer.

1. Name of rate payer :
2. Address :
3. Nature of property, if any, owned by the applicant and the municipal assessment number :
4. Tax paid by the ratepayer either on the property or otherwise ; Receipt No. and date :
5. The particulars of books which the applicant wants to inspect :
6. Fee whether paid.
7. Deposit whether made.

Place.....

date.....

Signature of applicant.

[No. PLM 13 MLR 65.]

By Order and in the name of the Governor of Mysore,

281 H. L. LINGARAJ URS, *Deputy Secy.*